

BILL ANALYSIS

S.B. 945
By: Bettencourt
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties express concern that some property owners who are elderly, ill, or disabled may inadvertently fail to requalify or reapply for the owner's residence homestead exemption, which can lead to the cancellation of the exemption. The parties contend that a chief appraiser needs the authority to change the appraisal roll at any time to correct an erroneous denial or cancellation of certain residence homestead exemptions. S.B. 945 seeks to provide this authority.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 945 amends the Tax Code to authorize a chief appraiser to change the appraisal roll at any time to correct an erroneous denial or cancellation of any residence homestead tax exemption, if the applicant or recipient is disabled or is 65 or older, or of a residence homestead exemption authorized for the surviving spouse of certain homestead tax exemption recipients, for 100 percent or totally disabled veterans and their surviving spouses, or for certain disabled veterans and their surviving spouses.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.